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GUIDE TO THE

INTERNATIONAL

FUEL

TAX

AGREEMENT

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Note: This pamphlet summarizes the law and IFTA Agreement in effect when the pamphlet was written, as indicated by the cover date. However, changes in the law or Agreement may have occurred since that time. If there is a conflict between the text in this pamphlet and the law or Agreement, the latter are controlling.

BASIC CALIFORNIA FUEL TAX LICENSE REQUIREMENTS

California fuel tax reporting and licensing requirements vary depending on where you travel and which fuel you use to power your vehicles. The table below gives basic information on California license requirements. For information on interstate user and user use fuel licenses, or if you're not sure how you should register, please contact us (see page 37). If the table indicates that you should or can license your vehicles under IFTA, please read the rest of this publication.

<i>Vehicle powered by</i>	<i>Vehicle travels in</i>	<i>California fuel license requirement</i>
Diesel <i>including water-emulsified diesel and biodiesel</i>	California only	None
	California and Mexico	Interstate user license (<i>not</i> IFTA) or fuel trip permits (<i>see page 1</i>)
	California and at least one other IFTA jurisdiction	IFTA license or fuel trip permits (<i>see page 1</i>)
Gasoline <i>including gasohol</i>	California only	None
	California and Mexico	None
	California and at least one other IFTA jurisdiction	<i>If you travel only in jurisdictions that do not tax interstate carriers for gasoline use: None.</i> <i>If you travel in a jurisdiction that taxes interstate carriers for gasoline use: IFTA license or fuel trip permits.</i>
Use fuel <i>see note below</i>	California only	User use fuel tax license
	California and Mexico	User use fuel tax license
	California and at least one other IFTA jurisdiction	IFTA license or fuel trip permits (<i>see page 1</i>)

Note: Use fuels include:

- Liquefied petroleum gas (LPG)
- Liquefied natural gas (LNG)
- Compressed natural gas (CNG)
- Kerosene
- Alcohol fuels such as methanol and ethanol
- Blended alcohol fuels that contain no more than 15% gasoline.
- E-85 and M-85

1 . INTRODUCTION

This pamphlet is intended as a guide to the International Fuel Tax Agreement (IFTA) in California and explains your responsibilities as an IFTA licensee. IFTA is an agreement among states in the United States and provinces in Canada that simplifies fuel use tax reporting by motor carriers that travel both inside and outside California. In California, IFTA is administered by our agency, the State Board of Equalization (Board).

Why license under IFTA?

IFTA offers several advantages to interstate motor carriers, including

- A single fuel tax license authorizing your vehicles to travel in all member jurisdictions (see “IFTA Jurisdictions,” beginning on page 31).
- One tax report filed each quarter with the jurisdiction where you are licensed (your “base jurisdiction”), containing your mileage and fuel use information for all member jurisdictions.
- Audits generally performed only by your base jurisdiction.

Should you license in California?

Under IFTA, you should license your vehicles in California if *all* of the following conditions apply:

- Your qualified motor vehicles (as defined, see page 5) are based in California for registration with the California Department of Motor Vehicles (DMV),
- You perform motor carrier operations from an established, physical place of business in California (a P.O. Box or agent address alone does not qualify),
- You maintain the operational control and operational records for qualified motor vehicles in California or can make those records available in the state, and
- You have qualified motor vehicles that travel on California highways.

If you are an interstate motor carrier and you operate only between California and Mexico, you do not qualify for an IFTA license. Please contact the Board to obtain the correct operating license for your fuel use reporting (see table opposite and page 37).

Trip permit option

If you qualify to be an IFTA licensee but do not participate in the IFTA program, you will be required to obtain fuel trip permits to travel into or through each IFTA member jurisdiction, including California. For example, if you are a California-based carrier, not licensed under IFTA, and you travel into Nevada (an IFTA jurisdiction), you must purchase

***California Fuel Trip
Permits***

a fuel trip permit for entry into and travel within that state. When you return to California, you must purchase a California Fuel Trip Permit (form BOE-123), before you reenter the state.

You may obtain a California Fuel Trip Permit from commercial permit services, some truck stops, by mail from our Fuel Taxes Division or the California Department of Motor Vehicles (DMV), or in person at DMV field offices (contact information begins on page 38). Commercial permit services and truck stops may add a service charge to the basic cost of the permit, which is \$30.

A California fuel trip permit is issued for specific dates, up to four consecutive days. It is not valid before or after the dates specified. A fax copy of a properly completed California fuel trip permit issued by a commercial permit service is acceptable, provided you carry it in your vehicle while traveling in California.

***Trip permits from
other jurisdictions***

Each jurisdiction regulates the cost and availability of its own fuel trip permits. Consequently, you should contact jurisdictions directly for trip permit information. Most jurisdictions allow some truck stops and commercial permit services to sell their fuel trip permits (see page 31).

***If you operate in
California without a
fuel trip permit or an
IFTA license***

If you operate a qualified motor vehicle in California in interstate commerce without first obtaining an IFTA license or a four-day fuel trip permit, you are subject to a penalty. The minimum penalty is \$100. If you owe fuel tax, the penalty may be higher—\$500 or 25 percent of the tax due, whichever is *more*. In addition, your vehicle may be seized. It will not be released until you pay all tax, penalty, interest, and costs associated with its seizure and storage.

***NonIFTA
jurisdictions***

Carriers traveling in nonIFTA jurisdictions must continue to follow the procedures and file the fuel tax reports required by those jurisdictions. When this booklet was written, the following jurisdictions were not IFTA members:

- United States: Alaska, Hawaii, District of Columbia
- Canada: Northwest Territories, Nunavut, Yukon Territory
- Mexico: All states, Federal District

***Other regulations
and taxes***

IFTA covers only taxation of motor fuels. You are still required to comply with other requirements in each member jurisdiction, such as vehicle registration, operating authority, and mileage taxes. For phone numbers of California agencies regulating vehicle registration and operation, see page 38.

Questions

If you do not find the information you need on IFTA or California licensing and reporting procedures in this pamphlet, please contact our Fuel Taxes Division. You may write, call, or fax the

Fuel Taxes Division, MIC:65
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0065

916-322-9669 phone
800-400-7115 toll-free phone
916-323-4404 fax

2. IFTA DEFINITIONS

This section lists the definitions of terms used in this pamphlet and on IFTA reports. Although many of the terms are familiar to you, it is important that you understand the way they are used in this tax program, especially before you complete any tax reports.

<i>Audit</i>	A physical examination of the records and source documents supporting your quarterly tax reports
<i>Base jurisdiction</i>	<p>The member jurisdiction where your qualified motor vehicles are based for vehicle registration purposes, and where:</p> <ul style="list-style-type: none">• Operational control and operational records of your qualified motor vehicles are maintained or can be made available, and• Qualified motor vehicles within your fleet accrue some travel miles. <p>The Commissioners of two or more affected jurisdictions may allow you to consolidate several fleets that would otherwise be based in different jurisdictions.</p>
<i>Board</i>	The California State Board of Equalization
<i>Carrier</i>	A person who operates a motor vehicle on any highway in California or who authorizes operation of such a vehicle
<i>Commissioner</i>	The official designated by the jurisdiction to be responsible for administration of the IFTA
<i>Fleet or IFTA fleet</i>	All qualified motor vehicles licensed by a carrier under IFTA
<i>Jurisdiction</i>	A state of the United States, the District of Columbia, or a province or territory of Canada
<i>Licensee</i>	A person who holds a current, valid IFTA license
<i>Member jurisdiction</i>	A jurisdiction that is a member of the International Fuel Tax Agreement (see “IFTA Jurisdictions,” beginning on page 31)
<i>Motor fuels</i>	All fuels used to propel qualified motor vehicles
<i>Person</i>	An individual, corporation, partnership, association, trust, or other entity

Qualified motor vehicle

A motor vehicle used, designed, or maintained for the transportation of people or property, that meets *any one* of the qualifications listed below. Under IFTA, a *qualified motor vehicle* is one that

- Has two axles and a gross vehicle or registered gross vehicle weight exceeding 26,000 pounds or 11,797 kilograms;
- Has three or more axles (power unit only), regardless of weight; or
- Is used in a combination with a total weight of more than 26,000 pounds or 11,797 kilograms gross vehicle or registered gross vehicle weight.

Qualified motor vehicle does not include recreational vehicles.

Recreational vehicles

Vehicles such as motor homes, pickup trucks with attached campers, and buses when used exclusively for personal pleasure by an individual. To qualify as a recreational vehicle, the vehicle cannot be used in connection with any business operation.

Reporting period

One of the four quarterly calendar periods: January 1 through March 31; April 1 through June 30; July 1 through September 30; and October 1 through December 31.

Temporary permit

A permit issued by the base jurisdiction or its agent to be carried in a qualified vehicle in place of the display of annual permanent decals. A temporary permit is valid for 30 days to give you adequate time to obtain and affix annual permanent decals.

Total miles

The total of all taxable *and* nontaxable miles or kilometers traveled during the reporting period by every qualified vehicle in your IFTA fleet

3. YOUR IFTA LICENSE

This chapter addresses California's IFTA licensing procedures, license and decal fees, security, IFTA credentials, license renewals, cancellation, revocation, and licensing requirements for leased vehicles.

Before you submit your application

Before you apply for an IFTA license in California, please make sure that you

- Operate one or more qualified motor vehicles (see page 5),
- Operate vehicles that should be licensed under IFTA (see "Basic California Fuel Tax License Requirements," page ii), and
- Meet the other requirements for obtaining a California IFTA license (see "Should you license in California?," page 1).

Submitting an application

You can request an IFTA license application by contacting our Fuel Taxes Division at 916-322-9669 or 800-400-7115. The IFTA license application requests basic information about your business and your operations.

You must submit the completed application and the required fees (see below) to us for processing. Please be sure to provide all information requested, including all vehicle information, a copy of your social security card or Federal Employer Identification Number (FEIN), and your driver license. If your social security card or FEIN is not readily available, you can submit a copy of another document with your social security number or FEIN printed on it — such as an employer pay stub, a preprinted income tax label, or a payroll withholding form (W-2). Corporations and limited liability corporations must attach a copy of their Articles of Incorporation or Articles of Organization and include their FEIN. Applications by a partnership must be signed by all general partners and include the partnership's FEIN. Partnerships must also include a copy of the partnership agreement. If an authorized agent signs your application, you must attach a properly completed power of attorney form or our form BOE-91, *Tax and Feepayer Authorization to Send Tax Reports to Your Accountant*.

If your application is incomplete, your license may not be issued until you supply the missing information. Once we have processed your application, you will receive IFTA credentials (see next page) that will entitle you to travel in all IFTA jurisdictions.

Please note: We may not issue you IFTA credentials if you were previously licensed in another IFTA member jurisdiction and your license was revoked or suspended by that jurisdiction. In addition, no license

will be issued if we find that your application contains misrepresentations or significant misstatements.

Annual license and decal fees

Along with your application, you must include a check or money order to cover the annual fees for your IFTA license and decals. The annual fee for a California IFTA license is \$10. You will receive one annual license, valid for the calendar year (January through December), to cover all of the qualified motor vehicles you operate in IFTA jurisdictions (your “IFTA fleet”).

In addition to your license, you need one set of two decals for each qualified motor vehicle in your IFTA fleet. Each set costs \$2. Please be sure to include sufficient decal fees with your license application (\$2 x number of IFTA fleet vehicles).

Security

Ordinarily, you will not be required to post a security deposit with your application. However, we may require you to post a security deposit if

- You have not filed your fuel reports on time,
- You have not paid tax when due, or
- When, in our judgement, a security deposit is needed to protect the interests of all member jurisdictions.

Account identification

Your IFTA account identification number will include the prefix designated for California (CA) followed by your nine digit Federal Employer Identification Number (FEIN) issued by the Internal Revenue Service. If you do not have an FEIN, you must submit your social security number, which will then be used in your account number. Please notify us when you receive your FEIN.

IFTA credentials

◆ License

After your application has been approved and you have paid the \$10 license fee, we will issue you an annual California IFTA license, valid for the calendar year. You must make copies of that license and carry a copy in each qualified vehicle. If you operate a qualified motor vehicle without carrying a copy of your current, valid IFTA license, you may be subject to a citation, a fine, a penalty, and possible seizure and sale of your vehicle. In addition, you may be required to purchase fuel trip permits to travel into or through each member jurisdiction.

◆ Decals

In addition to your license, we will issue you a set of calendar year decals for each qualified vehicle in your fleet, based on the number of vehicles listed in your application and the decal fees you have paid.

You must attach one decal to each side of the vehicle's cab, in the lower rear corner. For buses, please attach one decal on each side, no further back than the rear of the driver's seat, at eye level from the ground. If you do not display the identification decals in the required locations, you may be subject to the purchase of a fuel trip permit, a citation, a penalty, a fine, and possible seizure and sale of your vehicle. All California decals for a particular year are identical—you may place any set of decals you are issued on any vehicle in your IFTA fleet.

Note to transporters, manufacturers, dealers, and drive-away operators: When you deliver a new or used vehicle across state lines to the owner, and you do not obtain a fuel trip permit for the delivery, you may display decals on a qualified vehicle's cab in a temporary, visible manner rather than permanently attaching them to the cab.

◆ **Grace period**

You have until March 1 of each year to carry a current IFTA license and display the current year's decals on your vehicles, provided you have applied on time to renew your IFTA license and your account is in good standing.

During January and February of each year, a valid IFTA license and decals from the previous year will be honored by IFTA member jurisdictions in lieu of valid, current-year IFTA credentials.

◆ **Temporary permits**

After you have received your initial IFTA credentials, you may request an IFTA temporary permit if you wish to place a qualified motor vehicle into service prior to obtaining permanent decals. Please call our Fuel Taxes Division to order the temporary permit, which is valid for 30 days. You must place the temporary permit and a copy of your IFTA license in the qualified motor vehicle for which the temporary permit was ordered. The temporary permit is valid only for that particular vehicle. We will not issue you a temporary permit unless your account is in good standing.

Once you obtain the temporary permit, the vehicle is considered part of your IFTA fleet (see page 4). Your *IFTA Quarterly Fuel Use Tax Report* must include all miles driven and all fuel consumed during the period you operate on a temporary license. You must also obtain annual decals from the Board and attach them to the vehicle. To obtain permanent decals you must complete a *Request for Additional IFTA Decals* (form BOE-400-D2) and return your request with the \$2-per-set decal charge. The form is available from our Motor Carrier Section (see page 37).

Annual renewal procedures

Each year we will send you an IFTA license renewal application. The cost of renewing the IFTA license is the annual fee of \$10 per carrier plus \$2 for each set of decals.

If we find that you have not filed all required IFTA reports, or that you have not made all tax payments due to member jurisdictions, your license renewal may be denied.

License cancellation

We may contact you regarding cancellation of your IFTA license if your reporting history indicates that you do not travel interstate. We will also cancel your license at your request, provided you have satisfied all reporting requirements and paid all of the tax you owe. If you wish to cancel your license, please check the “cancel license” box on your final IFTA tax report, or send us a written cancellation request. You must return your original IFTA license and all unused IFTA decals with your cancellation request.

Please note: You must file all returns due for the period up until the time you submit your cancellation request, even if you did not travel during that period.

If your license is cancelled, you generally must retain records of your fuel purchases and usage for four years after the due date of your final IFTA tax report (see “Record retention period,” page 18). Any member jurisdiction may conduct a final audit after cancellation of your license.

License revocation

If you do not comply with provisions of the IFTA agreement, we may revoke your license. We may take this action if you do not

- Comply with all provisions of the IFTA agreement and California fuel tax laws and regulations,
- File an IFTA quarterly tax report,
- Pay all taxes due all member jurisdictions,
- Pay the amount due on an audit billing or fail to petition for reconsideration within the established time period, or
- Operate interstate.

We will notify all IFTA jurisdictions if we revoke your license. If you operate a qualified motor vehicle in an IFTA jurisdiction after your license has been revoked, you may be subject to the penalties and other measures described under “License,” on page 7.

License reinstatement

We may reinstate a revoked IFTA license after you file all required reports, pay all outstanding liabilities, and pay a \$50 reinstatement fee. You may be required to post a security deposit sufficient to satisfy potential liabilities for all member jurisdictions.

Leased vehicles

For leased vehicles, a person's responsibility to apply for a license and report tax under IFTA depends on several factors, described in general terms in this section. Since lease agreements vary, you may find that the circumstances of your agreement are not covered by this general information. If you have questions about how IFTA applies to your leased vehicle, please contact the Board for assistance.

Please note: While IFTA does not require you to travel with a copy of your lease agreement, we highly recommend that you do so. If enforcement authorities have any question about your fuel reporting requirements, having a copy of the lease on hand may get you back on the road faster.

◆ Definitions, lessor and lessee

- A *lessor* is a person or business who grants the use of a vehicle (with or without a driver) to another person or business. Lessors generally *charge* fees for the use of their vehicles.
- A *lessee* is a person or business who acquires the use of a vehicle (with or without a driver) from another person or business. Lessees generally *pay* fees for the use of others' vehicles.

◆ Independent contractors

Long term leases (30 days or more)

When a carrier (lessee) leases, for 30 days or more, a vehicle owned by an independent contractor (lessor), the parties to the lease may determine who will report and pay the fuel tax due. The written lease agreement should state which party is responsible for reporting and paying the fuel tax. If it does not, the lessee will be held responsible for any tax due under IFTA.

When the written lease agreement specifies that the lessee has responsibility for paying the tax, the base jurisdiction for the vehicle should be established without consideration of the location where the vehicle is registered. For example, if you are a carrier who has leased a vehicle registered in Oregon from an independent contractor, and you keep your records in California, control your operations from this state, and your vehicles accrue some travel miles here, California would be considered your IFTA base jurisdiction despite the fact that the vehicle you lease is registered in Oregon.

Short term leases (less than 30 days)

When a carrier (lessee) leases vehicles from an independent contractor (lessor) under a short term lease of less than 30 days, the lessor will generally be liable for reporting and paying the fuel tax due.

*Long term leases
(30 days or more)*

◆ **Vehicles rented or leased without drivers**

When a vehicle is leased or rented without a driver for a period of 30 days or more, the lessee is generally required to register and report fuel tax under IFTA. However, the lessor may register and pay the fuel tax if the lease agreement clearly states that the lessor is responsible.

*Short term leases
(less than 30 days)*

When a vehicle is leased or rented without a driver on a short term basis (less than 30 days), the lessor is generally responsible to register and report the fuel use tax. However, the lessee must report and pay the tax when

- The written lease or rental contract specifies that the lessee is responsible for reporting and paying fuel use tax, and
- The lessee provides the lessor with a copy of the lessee's IFTA license, which must be valid for the term of the lease.

◆ **Carriers of household goods**

For carriers of household goods using independent contractors, agents, or service representatives, IFTA fuel tax reporting and payment liability depends on whether the qualified motor vehicle is operated under the lessor or the lessee's operating authority.

*Lessor responsible
for tax*

Vehicle operated under the lessor's operating authority. In this case, the lessor—generally the independent contractor, agent, or service representative—is responsible to register, report, and pay fuel tax under IFTA. The vehicle's registration jurisdiction should not be considered in the lessor's base state determination.

*Lessee responsible
for tax*

Vehicle operated under the lessee's operating authority. In this case, the lessee—generally the carrier—is responsible to register, report, and pay fuel tax under IFTA in their base state. The vehicle's registration jurisdiction should not be considered in the lessee's base state determination.

**Changes of
ownership**

You must notify us in writing if the ownership of your business changes. This includes letting us know if you add or drop a partner or incorporate.

4. TAX REPORTING REQUIREMENTS

This chapter explains your fuel tax reporting responsibilities as an IFTA licensee. It contains information on filing your IFTA reports, reporting periods, penalty and interest, information required on reports, and credits and refunds. A reporting example, with completed forms, begins on page 23.

Please note: Your fuel tax reporting requirements may differ from those discussed in this chapter if your business involves any unusual operations, such as transport services; powering vehicles with dyed fuel, exempt clear fuel, dual fuel, water-emulsified diesel, or multiple alternative fuel types; or your vehicles operate in any exempt bus operations. Please contact the Board for additional information on your fuel tax reporting requirements.

Quarterly IFTA reports

Important: *You must mail your IFTA reports to:*

California Board of
Equalization
P.O. Box 22099
Albany, NY 12202-2099

If you mail your report to our Sacramento address, processing may be delayed.

You must file a completed California IFTA fuel use tax report each quarter, made up of two basic forms: the *IFTA Quarterly Fuel Use Tax Report* (IFTA-100) and the *IFTA Quarterly Fuel Use Tax Schedule* (IFTA-101). As you complete an IFTA-101 schedule for each fuel you use, you will calculate the tax you owe or credit due you for tax paid on fuel used in each member jurisdiction. You will then combine that information to arrive at a net total amount due for all IFTA jurisdictions. You will then transfer information from the schedules to the IFTA-100 report. If you owe tax, you will make one payment to the California State Board of Equalization at our New York address rather than payments to individual jurisdictions. If you have overpaid tax, your account will be credited or you may request a refund (see page 16).

Your quarterly tax report is due on the last day of the month immediately following the close of the quarterly reporting period:

Reporting Quarter	Due Date
January 1 through March 31	April 30
April 1 through June 30	July 31
July 1 through September 30	October 31
October 1 through December 31	January 31

The report must be postmarked by the due date. If the due date falls on a Saturday, Sunday, or legal holiday, the next business day is considered the final filing date. If you do not file your report by the date it is due, you may be subject to penalty and interest charges (see "Penalty and interest," next page).

Please note: You are required to file your quarterly tax report on time even if you do not receive one in the mail. If you do not receive your

report at least 14 days before the due date, please call our Motor Carrier Section for a replacement (see page 37).

You must file your tax report even if you do not travel in any IFTA member jurisdiction or purchase any taxable fuel during the quarter.

Penalty and interest

If you do not file a quarterly tax report, file by the due date, or pay the tax you owe, you may be subject to penalty and interest charges. The penalty is \$50, or ten percent of the total net tax due with your report, whichever is more.

Interest on unpaid tax is charged at the rate of one percent per full or partial month. The Board will calculate interest beginning with the date your tax was due, continuing through the month in which you pay the tax. Unlike penalty charges, interest is computed on the tax due to each member jurisdiction, rather than the net total due with your report.

Example

Your second quarter 2002 IFTA tax report is due on July 31, 2003, but you do not file until September 15, 2003. The column O jurisdiction totals on your IFTA-101 schedule show tax due for Nevada as \$800 and a credit for California of (\$125). Since your report and payment are late, you owe a penalty of \$67.50 for late payment of tax (ten percent of \$675, the column O net total from your IFTA-101 schedule [$\$800 - \$125 = \$675$]). In addition, you will owe interest at a rate of one percent per month, for two months, August and September. You calculate the interest due for each jurisdiction shown in column O and list the result in column P. Total interest due for Nevada is \$16 ($\$800 \times 0.01 \times 2 \text{ months} = \16). No interest is due on your California credit.

Information required on IFTA reports

For more detail, see "Tips for completing your IFTA Quarterly Fuel Use Tax Schedule," on page 28.

You will list the following information on your IFTA-101 quarterly fuel use tax schedule, completing a separate schedule for each fuel type:

- "Total miles," both taxable and nontaxable (such as fuel trip permit miles), traveled by your qualified motor vehicles during the quarter. You will list and then total two figures — one for all IFTA jurisdictions and one for all non-IFTA jurisdictions. (This information is used to calculate your fleet's average MPG.)
- "Total gallons" of fuel placed into the fuel tank and used to operate your qualified motor vehicles in all jurisdictions (IFTA and non-IFTA, combined).
- "IFTA miles" and "taxable miles" traveled in each IFTA jurisdiction. "IFTA miles" figures include both taxable and nontaxable miles. (To calculate "taxable miles," you will need to know the number of tax-exempt miles traveled in each IFTA jurisdiction.)

- Gallons purchased tax-paid in each member jurisdiction and placed into qualified motor vehicles' supply tanks.

Fuel tax rates (including applicable surcharges) for each member jurisdiction are listed on the IFTA-105 *IFTA Final Fuel Use Tax Rate and Rate Code Table* provided with your report each quarter. Please note that some jurisdictions do not tax certain fuels under IFTA. This is indicated by "N/A" on the rate table (see sample section page 27). California, for example, collects the tax on gasoline at an early point of distribution and does not tax gasoline use by interstate carriers. Miles you drive in California using gasoline are not reported as taxable miles for California on your IFTA-101 schedule, although you must list them as "IFTA Miles." The Board will inform you whenever tax rates or procedures change.

◆ Measurement conversion table

You are required to report your fuel purchases, fuel use, and travel mileage using United States measurements. Conversion rates are:

1 gallon = 3.785 liters	1 liter = 0.2642 gallons
1 mile = 1.6093 kilometers	1 kilometer = 0.62137 miles

All numbers must be rounded to the nearest whole gallon or mile.

Adjustment for tax-exempt miles

Some IFTA jurisdictions define certain miles traveled by motor carriers as tax-exempt. While the tax-exempt miles you travel must be included as "Total Miles" on your quarterly tax report, you may deduct them when you calculate "Taxable Miles" for a particular IFTA jurisdiction (column I on IFTA-101 schedule, see page 28).

Please note: Each IFTA jurisdiction has its own definition of tax-exempt miles. It is your responsibility to obtain the definition of tax-exempt miles from each jurisdiction in which you operate. All jurisdictions require you to retain documentation to support a claim of tax-exempt miles.

California tax-exempt miles

California considers *only* those miles traveled under a valid California Fuel Trip Permit to be tax-exempt miles for the purposes of the IFTA quarterly report. To recover fuel tax you paid on fuel used in other nontaxable ways, you must file a claim for refund (see page 15).

Important note, trip permits

IFTA jurisdictions may issue more than one type of trip permit. A trip permit may be issued as a temporary vehicle license, for payment of fuel tax, or for another purpose. Under IFTA, only those miles you travel using a *fuel* trip permit may be deducted from an individual jurisdiction's "Total miles" on your IFTA-101 schedule.

Refunds of tax paid on fuel used in a nontaxable manner

In addition to allowing you to claim a deduction on your IFTA report for certain miles traveled, some jurisdictions, including California, allow you to file a claim for refund for fuel tax you have paid on fuel used in certain specific nontaxable ways. The fact that you may file a claim for refund for these nontaxable fuel uses *does not affect* your IFTA reporting. Your IFTA quarterly report must include all gallons used by your qualified motor vehicles during the reporting period.

You must file a fuel tax claim for refund directly with the jurisdiction where you paid the fuel tax and used the fuel in a nontaxable manner, based on the jurisdiction's own definitions of nontaxable fuel use and its refund requirements. Be sure to maintain adequate records to support any refund you claim.

◆ California nontaxable fuel uses

California allows refunds of fuel use tax you have paid on fuel used for purposes other than operating motor vehicles on the state's public highways. The most common nontaxable uses include:

- Use of fuel to power a vehicle on roads other than the state's public highways (off-highway use).
- Use of fuel to operate devices mounted on the vehicle and powered by a power take-off (PTO) attached to the vehicle's transmission.
- Use of fuel on a highway under the US Department of Agriculture's jurisdiction (USDA), provided you pay or contribute to the construction or maintenance of that highway under an agreement with, or with the permission of, the USDA.
- Use of diesel fuel in a motor vehicle owned and operated by a public agency or other political subdivision of the state (city, county, special district), on highways constructed and maintained by the United States within a military reservation in California.

While you may file a claim for refund for these nontaxable fuel uses (see below), you must include the gallons used in the total gallons figure on your IFTA report (Column D) and include them in your miles-per-gallon calculation.

◆ Filing a claim for refund of California fuel tax

To obtain a refund of fuel tax you paid on purchases of fuel used in a nontaxable manner in California, you must file a claim for refund with the Board's Fuel Taxes Division. You must submit your claim within three years of the date you purchased the fuel.

The law generally allows you to file a claim for refund once a year. However, if your claim will total at least \$750 for a calendar quarter, you may file a claim for refund on a quarterly basis. You may call the Fuel Taxes Division to be registered to automatically receive annual or quarterly forms from us.

Please note: This information applies *only* to claims for refund for California nontaxable fuel uses. For more information, please contact our Fuel Taxes Division at 916-322-9669 or 800-400-7115. If you wish to file a request for refund with another jurisdiction, please contact that jurisdiction for information (see pages 31-35 for contact information).

Credits and requests for refund

If your completed IFTA report shows that you have overpaid tax for the period, you will send no money with the report. Unless you request that the overpayment be refunded (see below), your account will be credited for the amount of the overpayment. On your next report, you can apply that amount as a credit against any tax due. The credits will be carried forward for a maximum of eight calendar quarters, beginning with the quarter immediately following that in which you earned the credit. If any of the credit remains after the eight-quarter carryover period, we will refund that remaining amount to you.

If your report shows a credit of more than \$25, and you prefer not to carry the credit forward to the next reporting period, you may use line 11 of the report to request a refund from us. Your refund will be issued after we determine that you have paid all tax liabilities owed to member jurisdictions, including any outstanding audit assessments. Your request for refund may be denied if you are delinquent in filing any quarterly tax report.

Refund requests of \$25 or less will be carried forward and shown as credits on your next report.

Billing for tax due when report not filed

If for any reason you do not file an IFTA quarterly tax report, we will bill you for the tax that we determine you owe for the period, based on the best information available to us, including your filing history. You will also be billed for penalty and interest due (see page 13). If you believe that the billed amount is wrong or excessive, it is your responsibility to provide factual evidence showing you owe less tax.

If you refuse to file a report or to furnish requested information

Refusing to file a tax report or to furnish information we request is a criminal violation. You may be fined up to \$1,000 for each violation. If we determine that you did not file a report because of fraud or intent to evade the fuel use tax, you will be billed a 25 percent penalty and you will be subject to criminal prosecution.

5. RECORDS

It is essential that you maintain adequate records to document all of the information you provide on your quarterly IFTA tax reports. Adequate records are also important to support requests you may make for credits or refunds for tax-paid fuel and nontaxable uses of fuel.

Distance records

You must maintain complete records of your qualified motor vehicles' interstate and intrastate operations. The Individual Vehicle Mileage Record (IVMR), as required for the International Registration Plan (IRP), is an acceptable source document for recording vehicle distance information (see sample on page 19). Another acceptable source document is a trip report, provided it includes all of the following information:

- Date of trip (starting and ending)
- Trip origin and destination (including city and state)
- Routes of travel and/or beginning and ending odometer readings
- Total trip miles or kilometers
- Distance by jurisdiction
- Vehicle unit number
- Vehicle fleet number
- Your name

You may also choose to use on-board recording devices to generate your distance records.

Fuel receipts

You must maintain complete records of all fuel purchases. Separate totals must be compiled for each fuel type, by jurisdiction. Fuel types include diesel, emulsified diesel, biodiesel, gasoline, gasohol, liquefied petroleum gas (LPG), compressed natural gas (CNG), liquefied natural gas (LNG), alcohol fuels (ethanol, methanol, E-85 and M-85), and any other fuel you use to propel your vehicle. Your fuel records must contain all of the following information:

- Date of purchase
- Name and address of the seller
- Number of gallons or liters purchased
- Type of fuel purchased
- Price per gallon or liter, or total amount of sale
- Unit number of the vehicle into which the fuel was placed
- Purchaser's name

Acceptable fuel receipts include an invoice or a credit card receipt, or verifiable microfilm, microfiche, or digital images of an invoice. Most jurisdictions prefer actual invoices rather than microfilm or microfiche. We will not accept receipts containing alterations or erasures.

Bulk fuel storage

If you maintain a bulk fuel storage facility, you may obtain credit for tax paid on fuel withdrawn from that storage facility and used in your qualified motor vehicles, provided you maintain the following records:

- Date of withdrawal
- Number of gallons or liters withdrawn
- Fuel type
- Unit number of the vehicle into which the fuel was placed
- Purchase and inventory records showing that tax was paid on your bulk fuel purchases

Gallons withdrawn from your bulk storage and used in qualified vehicles would be listed under "Tax-paid gallons" on your quarterly report.

Your records should be maintained in California. If your operational records are not located or made available in the state, and our auditors must travel to the location where they are kept, you may be required to pay reasonable daily expenses (such as meals and lodging) and travel expenses for the audit staff.

Location of records

Generally, you must maintain records for a period of four years from the due date of your quarterly tax report, or the date the report was filed, whichever is *later*. Some jurisdictions may require you to keep your records for a longer period of time. If you have questions about the specific record retention requirements of a jurisdiction, please contact the jurisdiction for more information.

Record retention period

You must make your records available to any member jurisdiction on request. If you do not provide records requested for audit purposes, the statute of limitations will be extended until the records are provided.

Sample Individual Vehicle Mileage Record (IVMR)

This form is an example of an acceptable IFTA travel record.

INDIVIDUAL MILEAGE RECORD (IVMR)

CARRIER NAME:

FLEET #:

Driver name:		Departure Date:		Return Date:	
Driver Signature:		Departure Location:		Destination:	
Truck Number	Trailer Number	Odometer/Hubodometer Beginning Reading		Odometer/Hubodometer Ending Reading	Total Miles
Date	State#	State Name	Routes Traveled	Stateline Odometer Reading Beginning	Total Miles
Total Miles Traveled					

6. AUDITS

IFTA audits are conducted to verify the fuel and mileage data reported on your IFTA quarterly tax reports. The Board audits the records of California licensees on behalf of all member jurisdictions.

This section provides general information on the audit process. For more detailed information, you may wish to obtain a copy of our publication 76, Audits. That publication gives general information about what to expect and how to prepare for an audit. It also discusses how to appeal an audit if you disagree with the results and explains procedures for filing a claim for refund. More detail regarding appeals and claims for refund is found in Board publication 17, Appeals Procedures — Sales and Use Taxes and Special Taxes. Ordering information for Board publications begins on page 37.

Audit selection

We will audit at least three percent of California IFTA licensees each year. Any licensee may be selected for audit. The following guidelines will be used to select accounts for audit, based on IFTA's auditing requirements:

- At least 15 percent of our audits will involve low mileage accounts. (We will analyze the mileage reported by all IFTA licensees during the calendar year. The accounts reporting mileage in the lowest 25 percent of all IFTA accounts are considered low mileage accounts.)
- At least 25 percent of our audits will involve high mileage accounts. (We will analyze the mileage reported by all IFTA licensees during the calendar year. The accounts reporting mileage in the highest 25 percent of all IFTA accounts are considered high mileage accounts.)

Notification of audit date and time period

If you are selected for an IFTA audit, our auditor will telephone or write you in advance to arrange an acceptable date to begin the audit. At that time, the auditor will outline the time period covered by the audit (see below) and the records he or she will review. If your operational records are not located in California or are not made available in California, we may require you to pay reasonable daily expenses (such as meals and lodging) and travel expenses incurred by the auditor or auditors in conducting the audit.

Audit period

California law generally allows us to audit your account for the period ending three years prior to the time the audit takes place. Under certain conditions, the audit can examine earlier periods. Determinations can be issued for any reporting period covered by the audit. The time period for audits and resulting determinations may be different in

other jurisdictions. If you have questions about the audit and determination period for a specific jurisdiction, please contact the jurisdiction for more information.

Audit conference

At the beginning of the audit, the auditor will confer with you to determine background information, reporting methods, and records to be reviewed. As the audit progresses, the auditor will discuss with you the sample periods, sampling techniques, and any problem areas. A final conference will be held with you to explain any proposed refunds or additional tax, or to indicate there will be no change in your tax liability. In addition, the auditor may make suggestions regarding your future reporting practices.

Audit working papers

You are entitled to request and receive copies of the audit working papers, which normally include schedules that document the tests and examination procedures used in the audit. The audit working papers also include the auditor's narrative comments describing your records, explaining the purposes of the tests conducted, and interpreting the findings of those tests.

Audit results

You will be sent an audit report after the written copy of the audit is processed through our audit review section. If the audit revealed any tax due, we will send you a billing, called a *Notice of Determination*. You have 30 days from the date of the notice to pay the tax due or to file an appeal of the audit billing, called a *petition for redetermination* (see next section). If the audit shows that you are due a refund, we will issue you a check after you have paid any other outstanding amounts you may owe.

We will submit audit reports to all member jurisdictions. Any member jurisdiction may choose to reexamine the audit findings. In addition, a member jurisdiction may choose to re-audit your account at its own expense, after notifying you and us of the reasonable cause for the re-audit.

Appealing the results of your audit

You may appeal a Board audit finding by submitting a *petition* within 30 days of the date of the *Notice of Determination*. Your petition, which can be in a form as simple as a letter, must

- Be in writing,
- Include your IFTA license number,
- Identify the protested items, and
- State the specific grounds or reasons why you believe you do not owe the tax shown in the *Notice of Determination*.

You may also make a request for a Board hearing. This request will ensure that, if needed, you will have the opportunity for an appeals review conference and a Board hearing later in the appeals process.

Please note: You must ensure that the petition is postmarked no later than 30 days from the date of the *Notice of Determination*. Your petition may be denied if submitted at a later date. If your petition is not submitted in a timely manner, you may be required to pay the tax liability shown on the notice and to file a claim for refund of the amount you believe you do not owe.

Send your petition to the:

Motor Carrier Section, MIC:65
State Board of Equalization
450 N Street
P.O. Box 942879
Sacramento, CA 94279-0065

You may also send your appeal by fax to 916-323-4404.

We will notify you in writing of our findings and rulings on the appeal.

7. COMPLETING YOUR REPORT

Example: Quarterly fuel use reporting — completing a fuel use schedule

Your trucking company, which holds a valid California IFTA license, obtained a new vehicle in May. Before you obtained IFTA decals for that truck, it traveled into Nevada and returned to California, traveling 200 miles in California and 900 miles in Nevada. Since your vehicle was not yet licensed under IFTA, you purchased Nevada and California fuel trip permits for that trip. Other than one trip into Mexico and back, the remainder of your interstate travel for the quarter occurred after you purchased decals for the new vehicle. You used 6,000 gallons of fuel during the quarter.

Your trip record for the quarter shows:

Jurisdiction	Miles Traveled	Fuel Purchased (gallons)	Tax-exempt miles (fuel trip permit)
Arizona	3,000	500	0
California	16,000	4,400	200
Nevada	900	0	900
Oregon	5,000	1,000	0
Mexico	100	100	0
Total	25,000	6,000	1,100

You paid tax at the pump for all fuel you purchased in Arizona and California. Oregon does not collect a fuel tax (see Oregon information on page 25).

Completing the IFTA-101 Schedule

A sample schedule completed with figures from this example is found on page 26.

You must complete an *IFTA Quarterly Fuel Use Tax Schedule* (IFTA-101) before you finish your *IFTA Quarterly Fuel Use Tax Report* (IFTA-100). In this example, you will complete one schedule, for diesel fuel.

Item A, Total IFTA Miles

List the 24,900 total miles traveled in IFTA jurisdictions—Arizona, Nevada, Oregon, and California. Please note that your 1,100 fuel trip permit miles, while tax-exempt, must be included.

Item B, Total Non-IFTA Miles

List the 100 miles traveled in the nonIFTA jurisdiction, Mexico (see “Including information for nonIFTA jurisdictions,” page 25).

Item C, Total Miles

Calculate by adding your “Total IFTA Miles” to your “Total Non-IFTA Miles” (24,900 + 100 = 25,000).

Note: If you travel in an IFTA jurisdiction that is not preprinted on your report schedule, you must write it in. List jurisdictions with fuel surcharges twice (see IFTA-105 and example on page 29).

Item D, Total Gallons

List the 6,000 gallons of fuel purchased and placed into the vehicle's fuel tank during the period.

Item E, Average Fleet MPG

Divide your "Total Miles," 25,000, by your 6,000 "Total Gallons" ($25,000 \div 6,000 = 4.17$ mpg). MPG must be calculated to two decimal places.

Column H, Total Miles

List both taxable and tax-exempt miles (such as fuel trip permit miles) traveled in each IFTA jurisdiction. Your California total, for example, is 16,000. Note: Your column H total should equal the line A total.

Column I, Taxable Miles

Calculate for each jurisdiction, subtracting allowable tax-exempt miles (fuel trip permit miles) from column H "Total Miles." For California and Nevada, subtract total fuel trip permit miles from each state's total miles (for California: $16,000 - 200 = 15,800$; for Nevada: $900 - 900 = 0$). All 3,000 Arizona miles are taxable. None of your Oregon miles are taxable (see next page).

Column K, Taxable Gallons

Calculate for each jurisdiction, dividing the column I figure, "Taxable Miles" by your "Average Fleet MPG" shown on (E). For California, divide 15,800 by 4.17 and enter the result, 3,789. For Arizona, divide 3,000 miles by 4.17 and enter the result, 719 gallons.

Column L, Tax Paid Gallons

List gallons purchased tax-paid in the jurisdiction: 500 for Arizona, 4,400 for California, 0 for Nevada, and 0 for Oregon (see information next page). Note: The col. L total should not exceed the col. D total.

Column M, Net Taxable Gallons

Calculate for each jurisdiction, subtracting "Tax Paid Gallons" (col. L) from "Taxable Gallons" (col. K). If col. L is more than col. K, the result will be *credit gallons*. For California, you have a 611-gallon credit ($3,789 - 4,400 = -611$). Show as (611) in col. M. For Arizona, you have 219 net taxable gallons ($719 - 500 = 219$).

Column O, Tax (Credit) Due

Calculate for each jurisdiction, multiplying "Net Taxable Gallons" (col. M) by the tax rate (col. N—preprinted or from form IFTA-105). For California, multiply (611) by \$0.282. The result, \$(172.30), is a credit for fuel tax you paid in California. For Arizona, you owe \$56.94 in fuel use tax ($219 \times \0.26).

Column Q, Total Due

Enter the total of col. O and col. P (interest due on late filing) for each jurisdiction. You have \$56.94 tax due for Arizona and a \$(172.30) credit for California. Total the column, subtracting the \$172.30 credit from the \$56.94 tax due. Transfer the result, \$(115.36), to your *IFTA Quarterly Fuel Use Tax Report* (IFTA-100). You have a fuel tax credit of \$115.36 for the quarter.

Including information for Oregon on your schedule

Oregon is an IFTA member and participates for the benefit of Oregon-based carriers. At this time, Oregon does not collect a fuel use tax. You must include miles you operate in Oregon in your “Total IFTA Miles” (line A) and in your “Total Miles” (column H). Do not include fuel you purchased in Oregon on any line under “Tax Paid Gallons” (column L) since you did not pay tax on those gallons. Please note that Oregon collects a *ton-mileage tax* that is *not* covered under IFTA. You must pay that tax to Oregon separately from your IFTA return. Do not include the ton-mileage tax on your IFTA report.

Including information for nonIFTA jurisdictions on your schedule

Mexico, Alaska, Hawaii, the District of Columbia, Yukon Territory, the Nunavut Territories, and the Northwest Territories are currently not IFTA members. However, you must include miles traveled in these jurisdictions in your “Total Non-IFTA Miles” (column B) when calculating your MPG.

Forms completed with figures from example on previous pages.

Check only one fuel type:
 Tax on: 1. ☒ Diesel
 2. ☐ Motor fuel gasoline
 3. ☐ Ethanol/gasohol
 4. ☐ Propane (LPG)
 5. ☐ CNG (natural gas)

California State Board of Equalization
IFTA Quarterly Fuel Use Tax Schedule
 Attach this schedule to Form IFTA-100,
IFTA Quarterly Fuel Use Tax Report.

2Q03 **IFTA-101**
 Use this form to report operations for the period
April 1, 2003 - June 30, 2003

Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records.

Licensee IFTA Identification number **CA- 234567788** Name **EXAMPLE TRUCKING COMPANY**
 Round to the nearest whole gallon or mile. Read instructions (IFTA-101-I) carefully.

(A) Total IFTA Miles	(B) Total Non-IFTA Miles	(C) Total Miles	(D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	(E) Average Fleet MPG (2 decimal places)
(A) <u>24,900</u>	(B) <u>100</u>	(C) <u>25,000</u>	(D) <u>6,000</u>	(E) <u>4.17</u>

Enter credits in brackets ([]).

F Jurisdiction	G Rate Code	H Total Miles	I Taxable Miles	J MPG From E Above	K Taxable Gallons (col. I — J)	L Tax Paid Gallons	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (credit) Due (col. M x N (Tax)) (col. K x N (surch))	P Interest Due	Q Total Due (col. O + P)
ARIZONA — AZ	37	3,000	3,000	4.17	719	500	219	.2600	\$56.94	0	\$56.94
CALIFORNIA — CA	26	16,000	15,800	4.17	3,789	4,400	(611)	.2820	\$(172.30)	0	\$(172.30)
NEVADA — NV	28	900	0	4.17	0	0	0	.2700	0	0	0
OREGON — OR	26	5,000	0	4.17	0	0	0				0
Subtotal		24,900	18,800		4,508	5,900	(392)		\$(115.36)		\$(115.36)
Subtotal from back		0	0		0	0	0		0		0
Total		24,900	18,800		4,508	5,900	(392)		\$(115.36)		\$(115.36)

A complete
IFTA-100
report, with
tips for
completion,
is shown on
page 30.

STATE OF CALIFORNIA MVA RHIA01
 STATE BOARD OF EQUALIZATION
 P O BOX 942879 MIC:65
 SACRAMENTO CA 94279-0065

2Q03 **IFTA-100**
 Use this form to report operations for the period.
 This report must be filed by
July 31, 2003

EXAMPLE TRUCKING COMPANY
 2500 CALIFORNIA ST
 ANYTOWN, CA 95600

Taxpayer ID: **CA- 234567788**

☐ No Operation in any jurisdiction
☐ Cancel license
☐ Amended report

IFTA Quarterly Fuel Use Tax Report
 File this report even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Report as required under the International Fuel Tax Agreement (IFTA).
 Read the instructions on the back carefully. Make a copy of this report for your records.

Attach check or money order payable to:
CALIFORNIA STATE BOARD OF EQUALIZATION.
 See Mailing Instructions on the back of this form.

Enter the amount of your payment here
 \$

Enter the **Total Due** from column Q of Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule*, for each fuel type.
 Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1 Diesel	1	\$	(115.36)
2 Motor fuel gasoline	2		
3 Ethanol/gasohol	3		
4 Propane (LPG)	4		
5 All other fuel types not listed in lines 1 thru 4 (from worksheet on back of IFTA-101-I)	5		
6 Subtotal of amount due or (credit) (add lines 1 through 5)	6	\$	(115.36)
7 Penalty (see instructions)	7	\$	-
8 Total balance due or (credit) (add lines 6 and 7)	8	\$	(115.36)
9 Credits available as of	9	\$	-
10 Balance due/(credit) (subtract line 9 from line 8)	10	\$	(115.36)
11 Refund amount requested	11		

Carry col. Q total
to report

Sample section — IFTA-105 IFTA Final Fuel Use Tax Rate Table

		Diesel				Motor Fuel Gasoline				
Jurisdiction		Effective Date**	Rate Code	Gallon	Liter	Effective Date**	Rate Code	Gallon	Liter	Effecti
Alabama	AL	①	010	.XX	.XX		002	.XX	.XX	
Alberta	AB		012	.XX	.XX		004	.XX	.XX	
Arizona	AZ		021	.XX	.XX		N/A	N/A	N/A	
Arkansas	AR		012	.XX	.XX		004	.XX	.XX	
British Columbia	BC		010	.XX	.XX		002	.XX	.XX	
California	CA		010	.XX	.XX	②	N/A	N/A	N/A	
Colorado	CO		012	.XX	.XX		002	.XX	.XX	
Connecticut	CT		010	.XX	.XX		010	.XX	.XX	
Kentucky	KY	③	015	.XX	.XX					
Kentucky*	KY		016	.XX	.XX					

Please note: The actual IFTA-105 IFTA Final Fuel Use Rate Table includes columns for all fuels and listings for all IFTA jurisdictions. Two listings are shown for jurisdictions with a fuel surcharge (see below). Actual rates (shown above as .XX) will be printed on the form. Be sure to use the form that comes with your report.

- ① If the tax rate for the jurisdiction has changed during the reporting period, the effective date of the change will be printed in this column.
- ② "N/A" in the Rate Code and rate columns means the specific type of fuel is not taxed under IFTA in the jurisdiction. California, for example, does not tax motor fuel gasoline under IFTA. When you drive in California using gasoline, your IFTA-101 schedule *for gasoline* would list 0 "Taxable Miles" for California.
- ③ Jurisdictions with fuel surcharges are listed twice. The second listing, shown with an asterisk (*) following the jurisdiction name, is for the fuel surcharge. You must list the jurisdiction on two separate lines on your IFTA-101 schedule: one for the fuel use tax and another for the fuel surcharge (see example and more information on page 29).

Mailing your completed report and schedule

Be sure the address on the back of your IFTA-101 report shows through the window of your return envelope. Do not send your report to our Sacramento address.

CALIFORNIA BOARD OF EQUALIZATION
P O BOX 22099
ALBANY NY 12202-2099

Tips for completing your IFTA Quarterly Fuel Use Tax Schedule (IFTA-101)

Check only one fuel type: Tax on: 1. <input checked="" type="checkbox"/> Diesel 2. <input type="checkbox"/> Motor fuel gasoline 3. <input type="checkbox"/> Ethanol/gasohol 4. <input type="checkbox"/> Propane (LPG) 5. <input type="checkbox"/> CNG (natural gas)		California State Board of Equalization IFTA Quarterly Fuel Use Tax Schedule Attach this schedule to Form IFTA-100, <i>IFTA Quarterly Fuel Use Tax Report.</i> <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"> Prepare a separate schedule for each fuel type. Use additional sheets if necessary. Make a copy for your records. </div>		2Q03 IFTA-101 <div style="border: 1px solid black; padding: 2px; margin-top: 5px;"> Use this form to report operations for the period <i>April 1, 2003 – June 30, 2003</i> </div>
Licensee IFTA Identification number CA- 234567788		Name EXAMPLE TRUCKING COMPANY		
Round to the nearest whole gallon or mile.		Read instructions (IFTA-101-I) carefully.		
(A) Total IFTA Miles	(B) Total Non-IFTA Miles	(C) Total Miles	(D) Total Gallons (all IFTA and Non-IFTA jurisdictions)	
(A) 2	(B) 3	(C)	(D) 4	
		(E) Average Fleet MPG (2 decimal places)	(E) 5	
Enter credits in brackets ([]).				
F Jurisdiction	G Rate Code	H Total Miles	I Taxable Miles	
J MPG From E Above	K Taxable Gallons (col. I—J)	L Tax Paid Gallons	M Net Taxable Gallons (col. K - L)	
N Tax Rate	O Tax (credit) Due (col. M x N (Tax)) (col. K x N (surch))	P Interest Due	Q Total Due (col. O + P)	
6		7	8	
			9	
			10	
			11	
			12	
Subtotal				
Subtotal from back				
Total		15	13	
			14	

Please note: This information is intended to supplement, not replace, the instructions that come with your IFTA schedule each quarter. Please refer to the instructions when completing the schedule.

- 1** Complete a separate IFTA-101 for each fuel used.
- 2** All miles traveled in IFTA jurisdictions (examples: California and Oregon), including fuel trip permit miles and other nontaxable miles.
- 3** All miles traveled in nonIFTA jurisdictions (example: Mexico), including fuel trip permit miles and other nontaxable miles.
- 4** Total gallons purchased and placed into the vehicle's fuel tank.
- 5** Calculate mpg to two decimal places (for example, 5.27)
- 6** Write in jurisdictions in which you traveled if not preprinted on form.
Fuel surcharges. List jurisdictions with a fuel surcharge twice—once for fuel use tax, once for surcharge (see example on next page).
- 7** For each jurisdiction, subtract allowable tax-exempt miles traveled in the jurisdiction from col. H, "Total Miles." Allowable tax-exempt miles vary from jurisdiction to jurisdiction (see p. 14). The only allowable deduction for California travel is for miles traveled under a fuel trip permit. Contact individual jurisdictions for information on allowable tax-exempt miles.
- 8** List tax-paid fuel for jurisdiction where purchased. Fuel receipts should document that tax was paid. Do not claim tax-paid gallons on surcharge lines.
- 9** If result of K – L is less than 0 ("credit gallons"), show in brackets [x] as a credit.
- 10** Multiply each col. M figure by the jurisdiction tax rate (see IFTA-105). If the col. M figure is a credit (see above), show resulting tax credit in brackets [x].
- 11** For late reports, calculate interest due (1% for each full or partial month) for each jurisdiction to which you owe tax (no interest due on credits).
- 12** Total col. O and col. P amounts for each jurisdiction. Add tax due and subtract credit due [x]. Enter result, showing credit in brackets [x].
- 13** Total column: add amounts due and subtract credits. Carry to corresponding fuel type line on the IFTA-100 report (lines 1 – 5).
- 14** For late reports, total column: add amounts due and subtract credits. If 10% of total is more than \$50, carry to report, line 7; if less than \$50, enter \$50 on line 7.
- 15** Col. H, "Total Miles," total should equal (A), "Total IFTA Miles." Do not include miles on surcharge lines.

Fuel Tax Surcharges

For some jurisdictions (currently Indiana, Kentucky, Michigan, Ohio, Vermont, and Virginia), you must pay a fuel tax *surcharge* in addition to the jurisdiction's fuel use tax. (A surcharge is an additional tax for fuel used in the jurisdiction.) You must calculate the surcharge on a separate line on your fuel tax schedule (see example below). Because a surcharge applies to the "Taxable Gallons" (col. K) you report for a specific jurisdiction, you should complete calculations for the jurisdiction's fuel use tax before completing the surcharge line.

To calculate the surcharge, carry your col. K total from the jurisdiction's fuel use tax line to the surcharge line, and then complete *only* line D and columns M, N, Q and (if necessary) P. (On preprinted schedules, a row of Xs [XXXXX] appears in columns you should skip when calculating the surcharge due.) Be sure to use the correct rate for the surcharge, which is listed separately on your IFTA fuel use tax rate table (see sample page 27).

Surcharges are *not* collected at the pump, so you should not list an amount for "Tax Paid Gallons" on a surcharge line. As a result, your "Tax (Credit) Due" figure (col. O) for a surcharge will *always* show tax due if you have any taxable miles in the jurisdiction. This is true even when you have a credit for the jurisdiction's fuel tax.

Completing Quarterly Fuel Tax Schedule for a jurisdiction with a fuel surcharge

F Jurisdiction	G Rate Code	H Total Miles	I Taxable Miles	J MPG From E Above	K Taxable Gallons (col. I ÷ J)	L Tax Paid Gallons	M Net Taxable Gallons (col. K - L)	N Tax Rate	O Tax (credit) Due (col. M x N (Tax); col. K x N (surch))	P Interest Due	Q Total Due (col. O + P)
①	②	③			④	⑤	⑥	⑦	⑧		
KENTUCKY – KY	15	20,000	20,000	4.00	5,000	6,000	(1,000)	0.1200	\$ (120.00)	0	\$ (120.00)
Kentucky Surch.– KY	16				5,000		5,000	0.0520	260.00	0	260.00

Complete fuel use tax line first. Carry column K figure, "Taxable Gallons" to column K on surcharge line, then complete *only* columns M, N, O, P, and Q on surcharge line.

- ① List jurisdiction with surcharge on two separate lines.
- ② List correct rate codes for fuel tax and surcharge.
- ③ Do not list miles on surcharge line.
- ④ Taxable gallons should be the same on both lines.
- ⑤ Do not list tax-paid gallons on surcharge line. *Surcharges are not collected at the pump.*
- ⑥ Net taxable gallons on surcharge line must be same figure as column K, "Taxable Gallons."
- ⑦ Tax rate will be different for fuel tax and surcharge.
- ⑧ You may owe an amount for the surcharge even if you have a credit for the fuel tax, since you cannot take a credit for tax-paid gallons.

Tips for completing your IFTA Quarterly Fuel Use Tax Report (IFTA-100)

- 1 Your legal name and mailing address as licensed.
- 2 Your report must be postmarked *on or before* the due date. If you file even one day late, you will owe penalty and interest.
- 3 Your IFTA license number.
- 4 Check if you did not operate your qualified motor vehicles (no miles traveled in any jurisdiction) during the quarter.
- 5 Check if this is your final report and you wish to cancel your IFTA license.
- 6 Check if you are filing this report to correct a previously filed report.
- 7 Enter amount of the check or money order you mail with the report.
- 8 Types of fuels you must report under IFTA. Enter col. Q total for each fuel used from *each* IFTA-101 schedule.
- 9 You must pay a penalty for *all* late reports. Enter 10% of col. O totals from all IFTA-101 schedules for the quarter or \$50, whichever is *more*.

STATE OF CALIFORNIA MVA RHIA01
STATE BOARD OF EQUALIZATION
P O BOX 942879 MIC:65
SACRAMENTO CA 94279-0065

2Q03 IFTA-100
Use this form to report operations for the period.
April 1, 2003 – June 30, 2003
This report must be filed by
July 31, 2003

3 Taxpayer ID: CA- 234567788

4 ☐ No Operation in any jurisdiction

5 ☐ Cancel license

6 ☐ Amended report

1 EXAMPLE TRUCKING COMPANY
2500 CALIFORNIA ST
ANYTOWN CA 95600

IFTA Quarterly Fuel Use Tax Report
File this report even if there is no tax due.

Use this form for filing your Quarterly Fuel Use Tax Report as required under the International Fuel Tax Agreement (IFTA).
Read the instructions on the back carefully. Make a copy of this report for your records.

Attach check or money order payable to:
CALIFORNIA STATE BOARD OF EQUALIZATION.
See Mailing Instructions on the back of this form.

Enter the amount of your payment here **7**
\$

Enter the *Total Due* from column Q of Form IFTA-101, *IFTA Quarterly Fuel Use Tax Schedule*, for each fuel type. Enter any credit amounts in brackets. Attach a Form IFTA-101 for each fuel type reported below.

1 Diesel	1	\$	-	
2 Motor fuel gasoline	2			
3 Ethanol/gasohol	3			
4 Propane (LPG)	4			
5 All other fuel types not listed in lines 1 thru 4 (from worksheet on back of IFTA-101-I).	5			
6 Subtotal of amount due or (credit) (add lines 1 through 5)	6	\$	-	
7 Penalty (see instructions)	7	\$	9	
8 Total balance due or (credit) (add lines 6 and 7)	8	\$	-	
9 Credits available as of	9	\$	10	
10 Balance due/(credit) (subtract line 9 from line 8)	10	\$	-	
11 Refund amount requested	11			

I certify that this business is duly licensed and that this report, including any schedules, is to the best of my knowledge and belief true, correct and complete.

Authorized Signature **12** Date Taxpayer's phone number
Official Title Paid preparer's EIN
Paid preparer's name or firm (if other than taxpayer) Paid preparer's phone number
Paid preparer's address
Paid preparer's signature Date

For Office Use Only
Sig ☐ Corr ☐ Name/ID ☐
CA
Date Received:

Please make a copy of this report for your records. 59123456

- 10 Preprinted credit amount carried over from previous months.
- 11 If you have a credit due, enter amount you would like refunded. Unless this is your final report, amounts of \$25 or less will be carried over to the next reporting period and appear as a credit on line 9.
- 12 Please sign your report or have your preparer sign on the proper line. We cannot process your refund request without a signature. Be sure to list your telephone number, and if a preparer completes the report, that person's phone number.
- 13 Your Board of Equalization account number.

30 ♦ CALIFORNIA IFTA GUIDE ♦ JUNE 2003

8. IFTA JURISDICTIONS

UNITED STATES

Please note: While the information in this section is current as of June 2003, it is subject to change. Current telephone and fax numbers for IFTA jurisdictions are found on the IFTA website under "Carrier Contacts": www.iftach.org.

ALABAMA

Department of Revenue
Motor Vehicle Division
IFTA Section
50 N. Ripley St., Room 1226
Montgomery, AL 36104
334-353-7839

ARIZONA

Department of Transportation
Motor Vehicle Division
1801 West Jefferson,
Mail Drop 521M
Phoenix, AZ 85001-3204
602-712-7272

ARKANSAS

Motor Fuel Tax Section
Dept. of Finance & Administration
P.O. Box 1752
Little Rock, AR 72203
501-682-4806

CALIFORNIA

Motor Carrier Section, MIC:65
Fuel Taxes Division
State Board of Equalization
450 N St.
P.O. Box 942879
Sacramento, CA 94279-0065
916-322-9669 or 800-400-7115

COLORADO

Colorado Department of Revenue
Services Section, Ste. 114
MC Services Division
Denver, CO 80261-0016
303-205-5682

CONNECTICUT

Department of Revenue Services
25 Sigourney Street
Hartford, CT 06106
860-541-3222

DELAWARE

Department of Transportation
Motor Fuel Tax Administration
P.O. Drawer E
Dover, DE 19903-1565
302-744-2702

FLORIDA

Dept. of Highway Safety and
Motor Vehicles
Bureau of Motor Carrier Services
2900 Apalachee Parkway, Room A110
Tallahassee, FL 32399-0626
850-921-0931

GEORGIA

Department of Revenue
Motor Fuel Tax Unit
1800 Century Ctr. Blvd., NE,
Room 9227
Atlanta, GA 30345
404-417-6706

IDAHO

Idaho Tax Commission
P.O. Box 36
Boise, ID 83722-0036
208-334-7834

ILLINOIS

Department of Revenue
Motor Fuel Use Tax Section
101 West Jefferson Street
P.O. Box 19477-60702
Springfield, IL 62794-9477
217-785-6493

INDIANA

Department of Revenue
Motor Carrier Services Division
5252 Decatur Blvd., Ste. R
Indianapolis, IN 46241
317-615-7274

IOWA

Department of Transportation
Office of Motor Carrier Services
Park Fair Mall
100 Euclid Avenue
P.O. Box 10382
Des Moines, IA 50306-0382
515-237-3270

MASSACHUSETTS

Department of Revenue
Excise Bureau
P.O. Box 7027
Boston, MA 02204
617-887-5080

KANSAS

Department of Revenue
Customer Relations
915 SW Harrison St.
Topeka, KS 66625-8100
785-291-3898

MICHIGAN

Motor Fuel, Tobacco & Special
Taxes Division
Treasury Building
Lansing, MI 48922
517-373-3180

KENTUCKY

Kentucky Transportation Cabinet
Division of Motor Carriers
501 High Street
P.O. Box 2007
Frankfort, KY 40602
502-564-4390

MINNESOTA

Department of Public Safety
Prorate & IFTA
1110 Centre Pointe Curve, Ste. 425
Mendota Heights, MN 55120
651-405-6170

LOUISIANA

Department of Revenue &
Taxation
Excise Taxes Division
P.O. Box 3863
Baton Rouge, LA 70821
225-219-2270

MISSISSIPPI

State Tax Commission
P.O. Box 1033
Jackson, MS 39215
601-923-7000

MAINE

Bureau of Motor Vehicles
Fuel Tax Licensing Unit
#29 State House Station
Augusta, ME 04333-0029
207-264-9000 X 52136

MISSOURI

Department of Transportation
P.O. Box 893
Jefferson City, MO 65105-0893
573-751-6433

MARYLAND

Comptroller of Maryland
Motor Fuel Tax Division
P.O. Box 1751
Annapolis, MD 21404-1751
410-260-7138

MONTANA

Motor Carrier Services Division
Department of Transportation
2701 Prospect Avenue
P.O. Box 4639
Helena, MT 59604-4639
406-444-7638

NEBRASKA

Department of Motor Vehicles
Motor Carrier Services Division
P.O. Box 98935
Lincoln, NE 68509-8935
402-471-4435

NORTH DAKOTA

Department of Transportation
Motor Carrier Services
608 East Boulevard Avenue
Bismarck, ND 58505-0780
701-328-2725

NEVADA

Department of Motor Vehicles
and Public Safety
Motor Carrier Bureau
555 Wright Way
Carson City, NV 89701-5224
775-684-4711

OHIO

Department of Taxation
Excise & Motor Fuel Tax Division
P.O. Box 530
Columbus, OH 43216-0530
614-466-3720

NEW HAMPSHIRE

Department of Safety
Road Toll Bureau
10 Hazen Drive
Concord, NH 03305
603-271-2311

OKLAHOMA

Oklahoma Tax Commission
Motor Vehicle Division
2501 N. Lincoln Boulevard
Oklahoma City, OK 73194-0013
405-521-3246

NEW JERSEY

Division of Motor Vehicles
225 E. State Street
P.O. Box 133
Trenton, NJ 08666
609-633-9408

OREGON

Oregon Dept. of Transportation
Motor Carrier Transportation
Branch
550 Capitol Street NE
Salem, OR 97310-1380
503-373-1987

NEW MEXICO

Taxation & Revenue Department
Commercial Vehicle Bureau
P.O. Box 5188
Santa Fe, NM 87504-5188
505-827-0847

PENNSYLVANIA

Department of Revenue
Bureau of Motor Fuel Taxes
Department 280646
Harrisburg, PA 17128-0646
800-482-4382

NEW YORK

Dept. of Taxation & Finance
Building 8, W.A. Harriman
Campus
Albany, NY 12227
800-972-1233

RHODE ISLAND

Department of Administration
Division of Taxation
One Capital Hill
Providence, RI 02908
401-222-6311

NORTH CAROLINA

Department of Revenue
Motor Fuels Tax Division
P.O. Box 25000
Raleigh, NC 27640
919-733-3409

SOUTH CAROLINA

Department of Public Safety
Motor Carrier Services Section
IFTA
P.O. Box 1498
Columbia, SC 29216-0060
803-737-6620

SOUTH DAKOTA

Department of Revenue
Division of Motor Vehicles
445 East Capital Avenue
Pierre, SD 57501-3100
605-773-5335

TENNESSEE

Department of Safety
Commercial Vehicle Division
1150 Menzler Rd.
Nashville, TN 37210
615-253-2267

TEXAS

Comptroller of Public Accounts
LBJ State Office Building
111 E. 17th Street
Austin, TX 78774-0100
512-463-3849

UTAH

State Tax Commission
210 North 1950 West
Salt Lake City, UT 84134-8400
801-297-7661

VERMONT

Department of Motor Vehicles
120 State Street
Montpelier, VT 05603
802-828-2070

VIRGINIA

Department of Motor Vehicles
Motor Carrier Services
P.O. Box 27412
Richmond, VA 23269
804-367-1070

WASHINGTON

Department of Licensing
Fuel Tax Services
P.O. Box 9228
Olympia, WA 98507-9228
360-664-1868

WEST VIRGINIA

Department of Tax and Revenue
1001 Lee Street
Charleston, WV 25301
304-558-0700

WISCONSIN

Department of Transportation
4802 Sheboygan Avenue,
Room 151
P.O. Box 7979
Madison, WI 53707-7979
608-267-4382

WYOMING

Motor Vehicle Services
IFTA Fuel Tax Section
5300 Bishop Blvd.
Cheyenne, WY 82009-3340
307-777-4842

CANADA

ALBERTA

Tax and Revenue Administration
Alberta Treasury
Sir Frederick W. Haultain Bldg.
9811-109th Street
Edmonton, AB T5K2L5
780-427-3044 x362

NOVA SCOTIA

Department of Business and
Consumer Services
P.O. Box 755
Halifax, NS B3J2V4
902-424-6140

BRITISH COLUMBIA

Consumer Taxation Branch
Motor Fuel Section
P.O. Box 9442
Stn. Prov. Govt.
Victoria, BC V8W9V4
250-387-0635

ONTARIO

Ministry of Finance
Motor Fuels and Tobacco Tax
Branch
P.O. Box 625
33 King Street, West, 3rd Fl.
Oshawa, ON L1H8H9
905-433-6412

MANITOBA

Manitoba Finance
Taxation Division
Room 101-401 York Avenue
Norquay Building
Winnipeg, MB R3C0P8
204-945-3194

PRINCE EDWARD
ISLAND

Dept. of the Provincial Treasury
Taxation and Property Records
Audit Division
P.O. Box 1330
Charlotte, PE C1A7N1
902-368-6634

NEW BRUNSWICK

Department of Finance
Revenue Division
P.O. Box 3000
Fredericton, NB E3B5G5
506-453-3029

QUEBEC

Ministry of Revenue
3800 Rue De Marly, Secteur 3.2.1
Sainte-Foy, PQ G1X4A5
418-652-4382

NEWFOUNDLAND

Taxation and Fiscal Policy Branch
Confederation Bldg.
P.O. Box 8720
St. John's, NL A1B4K1
709-729-2935

SASKATCHEWAN

Saskatchewan Finance
Revenue Division
2350 Albert Street
Regina, SK S4P4A6
306-787-6616

9. FOR MORE INFORMATION

For more IFTA information

You may

- Contact the Board's Motor Carrier Section and talk to a representative about IFTA requirements or how to complete your reports. You may write, call, or fax our

Motor Carrier Section, MIC:65
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0065

916-322-9669 phone
800-400-7115 toll-free phone
916-323-4404 fax

- Write to our Motor Carrier Section for specific advice regarding the application of IFTA to your operations. For your protection, it is best to get tax advice in writing. You may be relieved of tax, penalty, or interest charges due on fuel used in California if we determine that we gave you incorrect written advice and that you underpaid tax because you reasonably relied on that advice. For this relief to apply, a request for advice must be in writing, identify the taxpayer to whom the advice applies, and fully describe the facts and circumstances of the fuel use. Tax relief is not available for incorrect advice given in person or over the telephone.

Publications

The Board publishes a variety of pamphlets to assist you, including:

- 3 *Use Fuel Tax Law*
- 12 *California Use Fuel Tax: A Guide for Vendors and Users*
- 17 *Appeals Procedures: Sales and Use Taxes and Special Taxes*
- 19 *Diesel Fuel Tax Law*
- 50-A *Introduction to the International Fuel Tax Agreement* (Available in Spanish as publication 50-A-S)
- 51 *Guide to Board of Equalization Services*
- 76 *Audits*

You may obtain most of our publications, regulations, and forms from our website: www.boe.ca.gov. Or you may order publications 24 hours a day by calling our Information Center: 800-400-7115.

As an IFTA licensee, you also receive the Board's *Fuel Taxes Newsletter* in June and December. You may order back issues from the Fuel Taxes Division by calling 916-322-9669 or 800-400-7115.

Tax Evasion Hotline

The Board has established a toll-free number you may use to report suspected tax evasion: 888-334-3300. Representatives are available to take calls Monday through Friday (except state holidays) between 8:00 a.m. and 5:00 p.m., Pacific time.

Taxpayers' Rights Advocate

If you have been unable to resolve a conflict with the Board or would like to know more about your rights under IFTA, please contact the Taxpayers' Rights Advocate for help:

Taxpayers' Rights Advocate, MIC:70

State Board of Equalization

P.O. Box 942879

Sacramento, CA 94279-0070

916-324-2798 phone 888-324-2798, toll-free phone

916-323-3319 fax

Other related agencies

The Board of Equalization is the agency responsible for administering California's fuel taxes. If you have other questions relating to motor carrier registration or operations in California, please contact the agencies listed below.

- **Operating authority**

Department of Motor Vehicles

916-657-8153

- **Registration fees, commercial trip permits, fuel trip permits**

Department of Motor Vehicles (DMV)

International Registration Plan (IRP) Unit

P.O. Box 932320

Sacramento, CA 95828-3200

916-657-7971

- **Size and weight permits**

Department of Transportation (Caltrans)

Northern Region: 916-322-1297

Southern Region: 909-388-7062

- **Vehicle inspection**

California Highway Patrol, Commercial Vehicle Section

916-445-1865 or 916-327-3310

- **Hazardous materials enforcement information**

State enforcement information

California Highway Patrol, Commercial Vehicle Section

916-327-3310 or 916-445-1865

Federal enforcement information

Federal Highway Administration (FHWA),
Office of Motor Carriers

Northern Division: 916-498-5050

Southern Division: 909-653-2299

- **Road conditions**

Department of Transportation (Caltrans)

916-445-7623

800-427-7623

- **Interstate/federal safety regulations, applications for US DOT numbers**

Federal Highway Administration (FHWA),
Office of Motor Carriers

Northern Division: 916-498-5050

Southern Division: 909-653-2299

- **Household goods transportation information**

Federal Highway Administration (FHWA),
San Francisco Resource Center

415-744-3088

**Commercial
permit services**

As explained on page 2, you may purchase California fuel trip permits from commercial permit services. One 24-hour service is:

Comdata-Legalization

800-749-6058

800-233-5588

What do you think of this pamphlet

We hope that this pamphlet will help you to better understand the International Fuel Tax Agreement (IFTA) as it applies to your business.

We would appreciate it if you could take a few minutes to give us your comments and suggestions for this pamphlet so that we can improve future editions. Please answer the questions below, remove the page, and return it to us. It is designed as a postage-paid self-mailer: you may fold the page as indicated and seal it with two pieces of tape.

Thank you for taking the time to respond to this survey.

Publication 50 Comments and Suggestions

1. Does this pamphlet help you understand how IFTA applies to your business operations?
2. Are there any sections of the pamphlet that you find particularly helpful? (please note)
3. Are there any sections of the pamphlet that you find confusing? (please explain, if possible)
4. Are there any topics not addressed in this pamphlet that you would like us to include?
5. Are there any sections of the pamphlet that you feel are incomplete? What would you add?
6. Do you have any other comments or suggestions for improving this pamphlet?

If you would like a response from us, please provide your name, address, and phone number on the reverse.

date _____

tape

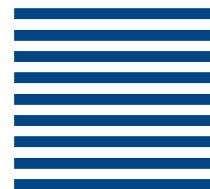


State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0065



tape

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UNITED STATES



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**MOTOR CARRIER SECTION MIC 65
STATE BOARD OF EQUALIZATION
PO BOX 942879
SACRAMENTO CA 94299-9879**



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tape

If you would like us to contact you regarding your survey comments, please provide your

Name _____

Mailing Address _____

City _____ State _____ Zip _____

Telephone _____